



Dandaragan – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	
2	s5.16	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	N/A	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	



10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	January 2022
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of	Yes	



		disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?		
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	N/A	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council	N/A	



		meeting at which the decision was considered?		
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	No	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	Yes	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	Yes	

Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a	Yes	



		manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?		
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	N/A	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	Yes	
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	



6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	Yes	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	N/A	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	N/A	No current entries



Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	N/A	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	N/A	
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	N/A	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	N/A	



8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	N/A	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with	N/A	



		the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?		
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	

Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	28/10/2021 Adoption Date
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	28/10/2021
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	



Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Yes	19/12/2019
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	Yes	19/12/2019
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	Yes	
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Yes	
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced	Yes	



Department of
**Local Government, Sport
and Cultural Industries**

GOVERNMENT OF
WESTERN AUSTRALIA

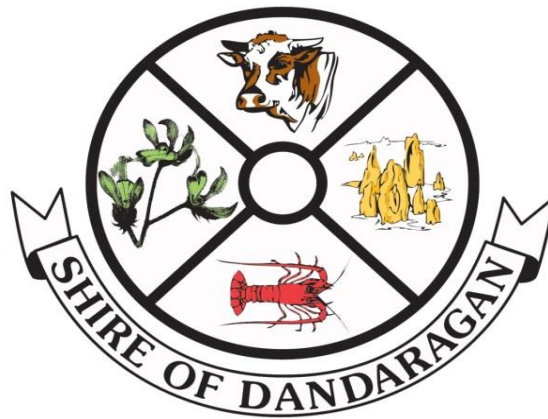
		accounts and annual financial report for the year ending 30 June 2022?		
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date

Mayor/President

Date



Budget Review

for the period ended
30 June 2023

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SHIRE OF DANDARAGAN
SUMMARY OF IDENTIFIED VARIANCES

GENERAL LEDGER ACCOUNT NAME	SCHEDULE	DESCRIPTION	SOURCE	AMOUNT DR/(CR)	AMENDED (SURPLUS) / DEFICIT
		Budgeted (Surplus) / Deficit to 30 June 22			0
		Variance of opening deficit budget to actual			107,647
Discount Allowed	Rate Revenue	Discount given greater than budgeted		22,000	129,647
Exgratia Rates	Other General Purpose Income	Ex-Gratia rates for CBH site		(6,669)	122,978
Grants Commission	Other General Purpose Income	General Purpose Grant higher than budgeted		(194,494)	(71,516)
Local Roads	Other General Purpose Income	Local Roads Grants higher than budgeted		(88,751)	(160,267)
Lease Charges	Airfields	Hangar lease income greater than budgeted		(11,672)	(171,939)
Fuel Rebate	Plant Operations	Reduce fuel rebate income due to legislation rulings		20,000	(151,939)
Other Civic and Official Functions and Events	Members of Council	Transfer of costs allocated for refreshments		(14,000)	(165,939)
Dining and Refresh CM dinners/all alcohol	Members of Council	Transfer of costs allocated for refreshments		14,000	(151,939)
Mitigation Activity Fund Grant	Fire Prevention	New Mitigation Activity Fund Grant		(121,250)	(273,189)
Materials and Contracts (ALL)	Fire Prevention	Mitigation Activity Fund expenses		121,250	(151,939)
Materials and Contracts (ALL)	Other Recreation and Sport	Increase in cleaning cost of new toilet facilities at Dobbyn Park		13,156	(138,783)
Impounded & Abandoned Vehicles	Other Law Order Public Safety	Sundry debtor write offs	20220825 9.1.1	(727)	(139,510)
Septic Tanks (Private Works)	Sewerage	Sundry debtor write offs	20220825 9.1.1	(544)	(140,054)
Controlled Waste Water Corp Fee	Sewerage	Sundry debtor write offs	20220825 9.1.1	(116)	(140,170)
Controlled Waste DEC tracking Fee	Sewerage	Sundry debtor write offs	20220825 9.1.1	(44)	(140,214)
Advertising Income	Tourism and Area Promotion	Sundry debtor write offs	20220825 9.1.1	(450)	(140,664)
Debtor - Bad Debts	Tourism and Area Promotion	Sundry debtor write offs	20220825 9.1.1	450	(140,214)
Debtor - Bad Debts	Sewerage	Sundry debtor write offs	20220825 9.1.1	704	(139,510)
Debtor - Bad Debts	Other Law Order Public Safety	Sundry debtor write offs	20220825 9.1.1	727	(138,783)
Materials and Contracts (ALL)	Pest Control	Unbudgeted rabbit control program		9,801	(128,982)
Controlled Waste DEC tracking form	Sewerage	Controlled waste fees higher than budgeted		35,000	(93,982)
Plant - Fuel & Oil	Protection of the Environment	WMNRG Fuel increase		2,000	(91,982)
WMNRG - Landcare	Protection of the Environment	WMNRG Fuel reimbursement increase		(2,000)	(93,982)
Contributions & Donations	Public Halls and Civic Centres	Contribution to RSL for demolition of JB Hall		60,000	(33,982)
Buildings & Improvements	Other Community Amenities	Family Resource Centre - Shade Sails	20221027 9.3.3	25,000	(8,982)
Building Renewal Reserve		Family Resource Centre - Shade Sails	20221027 9.3.3	(25,000)	(33,982)
Lease Charges	Public Halls and Civic Centres	Amendment to Civic Centre DCBA Lease	20220728 11.1.1	(21,069)	(55,051)
Insurance	Public Halls and Civic Centres	Reimbursement of insurance claims		(12,265)	(67,316)
Insurance Claims	Other Recreation and Sport	Insurance claims expenses		7,605	(59,711)
Other Grants	Other Recreation and Sport	New Department of Communities Grant - Thank a Volunteer	20221027 9.1.4	(2,000)	(61,711)
Other Materials and Contracts Expenses	Other Recreation and Sport	Department of Communities Grant - Thank a Volunteer expenses	20221027 9.1.4	2,000	(59,711)
Infrastructure - Parks & Reserves	Other Recreation and Sport	Increase Budget for Foreshore Seating		20,000	(39,711)
Buildings & Improvements	Other Recreation and Sport	Increase Budget for Pavilion variations		30,000	(9,711)

GENERAL LEDGER ACCOUNT NAME	SCHEDULE	DESCRIPTION	SOURCE	AMOUNT DR/(CR)	AMENDED (SURPLUS) / DEFICIT
Other Non Operating Contributions	Other Recreation and Sport	Contribution for JB Football Club for lighting	20220825 9.1.4	(42,390)	(52,101)
Other Non-Operating Grants	Other Recreation and Sport	Dept LG, Sport & Cultural Industries Grant - Oval Lighting	20220825 9.1.4	(84,780)	(136,881)
Recreation Plan	Other Recreation and Sport	Remove Sport & Rec Capital Work Fund as it is being used for lighting project	20220825 9.1.4	(72,889)	(209,770)
Infrastructure - Other	Other Recreation and Sport	Jurien Bay Football Club Lighting Project	20220825 9.1.4	207,466	(2,304)
Sport and Recreation Reserve		Jurien Bay Football Club Lighting Project	20220825 9.1.4	(7,407)	(9,711)
Other Grants	Other Recreation and Sport	LotteryWest Spray the Grey Grant		(7,500)	(17,211)
Other Grants	Other Recreation and Sport	New Meerilinga Grant - Childrens Week	20221027 9.1.3	(1,000)	(18,211)
Other Materials and Contracts Expenses	Other Recreation and Sport	Meerilinga Grant - Childrens Week expenses	20221027 9.1.3	1,000	(17,211)
Other Grants	Libraries	New State Library WA Grant - Environmental activities	20220920 9.1.3	(5,000)	(22,211)
Other Materials and Contracts Expenses	Libraries	State Library WA Grant-Enviro activities expenses	20220920 9.1.3	5,000	(17,211)
Other Materials and Contracts Expenses	Other Culture	Yued Place Names Project Funding	20220920 9.1.4	20,000	2,789
Infrastructure - Roads	Streets Roads Bridges Depots Maint	Removal of Cantabilling Road project		(14,625)	(11,836)
Commodity Route Grant	Streets Roads Bridges Depots Maint	Removal of Image Resources contribution to Bibby Rd project		522,500	510,664
Infrastructure - Roads	Streets Roads Bridges Depots Maint	Removal of Bibby Rd project due to Image Resources withdrawing contribution		(522,500)	(11,836)
Infrastructure - Roads	Streets Roads Bridges Depots Maint	Removal of Wandawallah Rd Project due to gravel supply issues		(166,425)	(178,261)
Infrastructure - Roads	Streets Roads Bridges Depots Maint	Funds for Wandawallah Rd changed to Muthewandry Rd		166,425	(11,836)
WSFN	Streets Roads Bridges Depots Maint	Increase WSFN grant funding to offset Watheroo West Road going overbudget		(156,470)	(168,306)
Infrastructure - Roads	Streets Roads Bridges Depots Maint	Watheroo West Road overbudget due to rising costs		167,671	(635)
Plant & Equipment replacement program	Various	Adustments to Plant & Equipment budget - Adjust to actuals, includes disposal Cervantes fire shed		(83,335)	(83,970)
				Total (Surplus) / Deficit	(83,970)

SHIRE OF DANDARAGAN
RATE SETTING STATEMENT BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2022/2023 Budget	2022/2023 Budget Review
OPERATING ACTIVITIES			
Funding surplus / (deficit) at start of year		3,631,990	3,524,343
Revenue from operating activities (excluding rates)			
Operating grants, subsidies and contributions	5(b)(i)	710,253	1,144,513
Fees and charges	5(a)	2,570,718	2,605,340
Interest earnings		36,430	36,430
Other revenue		120,933	100,933
Profit on asset disposals		42,563	44,832
		3,480,897	3,932,048
Expenditure from operating activities			
Employee costs		(4,545,587)	(4,545,587)
Materials and contracts		(3,979,082)	(4,080,400)
Utility charges		(395,881)	(395,881)
Depreciation on non-current assets	4	(5,925,282)	(8,031,611)
Borrowing costs expense		(53,186)	(53,186)
Insurance expenses		(329,132)	(336,737)
Other expenses		(748,329)	(845,211)
Loss on asset disposals		(50,615)	(170,643)
		(16,027,094)	(18,459,255)
Non-cash amounts excluded from operating activities	2(a)(i)	5,933,334	8,157,422
Amount attributable to operating activities		(2,980,873)	(2,845,442)
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	5(b)(ii)	9,151,263	8,882,403
Proceeds from disposal of assets	3(b)	157,000	162,228
Purchase land and buildings	3(a)	(2,235,778)	(2,290,778)
Purchase furniture and equipment	3(a)	(118,500)	(117,579)
Purchase plant and equipment	3(a)	(1,095,883)	(1,018,697)
Purchase infrastructure assets - roads	3(a)	(8,798,671)	(8,399,217)
Purchase infrastructure assets - parks & reserves	3(a)	(604,336)	(624,336)
Purchase infrastructure assets - other	3(a)	(642,297)	(849,763)
Amount attributable to investing activities		(4,187,201)	(4,255,738)
FINANCING ACTIVITIES			
Proceeds from new borrowings		0	0
Repayment of borrowings		(163,019)	(163,019)
Payment of self supporting loan to community group		0	0
Self-supporting loan principal income		20,648	20,648
Community group cash advance principal income		0	0
Payment of right of use lease		(33,971)	(33,971)
Transfers to cash backed reserves (restricted assets)		(420,388)	(420,388)
Transfers from cash backed reserves (restricted assets)		719,059	751,466
Amount attributable to financing activities		122,330	154,736
Budgeted deficiency before general rates		(7,045,744)	(6,946,443)
Estimated amount to be raised from general rates		7,045,744	7,030,413
Funding surplus / (deficit) at end of year	2(a)(iii)	0	83,970

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2022/2023 Budget	2022/2023 Budget Review
Revenue			
Rates		7,045,744	7,030,413
Operating grants, subsidies and contributions		710,253	1,144,513
Fees and charges		2,570,718	2,605,340
Interest earnings		36,430	36,430
Other revenue		120,933	100,933
		10,484,078	10,917,629
Expenses			
Employee costs		(4,545,587)	(4,545,587)
Materials and contracts		(3,979,082)	(4,080,400)
Utility charges		(395,881)	(395,881)
Depreciation on non-current assets	4	(5,925,282)	(8,031,611)
Borrowing costs expense		(53,186)	(53,186)
Insurance expenses		(329,132)	(336,737)
Other expenses		(748,329)	(845,211)
		(15,976,479)	(18,288,612)
		(5,492,401)	(7,370,983)
Non-operating grants, subsidies and contributions		9,151,263	8,882,403
Profit on asset disposals	3(b)	42,563	44,832
Loss on asset disposals	3(b)	(50,615)	(170,643)
Net result		3,650,810	1,385,609
Other comprehensive income			
Changes on revaluation of non-current assets		0	0
Total other comprehensive income		0	0
Total comprehensive income		3,650,810	1,385,609

This statement is to be read in conjunction with the accompanying notes

NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2023

2(a). NET CURRENT ASSETS & FUNDING SURPLUS / (DEFICIT)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the Local Government Act 1995 the following amounts have been excluded as provided by Local Government (Financial Management) Regulation 32 which will not fund the budgeted expenditure.

	2022/2023 Budget	2022/2023 Budget Review
(i) Operating activities excluded from budgeted deficiency		
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with Financial Management Regulation 32.		
Profit on asset disposals	(42,563)	(44,832)
Loss on asset disposals	50,615	170,643
Depreciation on assets	5,925,282	8,031,611
Non cash amounts excluded from operating activities	5,933,334	8,157,422
Surplus/(deficit) after imposition of general rates		
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates.		
(ii) Current Assets and liabilities excluded from budgeted deficiency		
Less: Cash - restricted reserves	(4,251,180)	(4,218,773)
Less: Other financial assets at amortised cost - self support loan	(20,938)	(20,938)
Add: Current liabilities not expected to be cleared at end of year		
- Current portion of borrowings	166,294	166,294
- Current portion of lease liabilities	33,955	33,955
- Employee benefit provisions	616,380	616,380
Total adjustments to net current assets	(3,455,488)	(3,423,081)
(iii) Funding Surplus / (Deficit)		
Total current assets	5,669,162	5,850,627
Less: Total current liabilities	(2,213,674)	(2,343,576)
Net current assets	3,455,488	3,507,051
Less: Total adjustments to net current assets	(3,455,488)	(3,423,081)
Closing Funding Surplus / (Deficit)	0	83,970

NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2023

3 FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program										2022/2023 Budget Review Total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Community amenities	Recreation and culture	Transport	Economic services	Other property and services	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>											
Buildings	1,011,000	0	0	0	0	454,000	640,975	20,000	0	164,803	2,290,778
Furniture and equipment	0	0	0	0	0	0	105,000	0	0	12,579	117,579
Plant and equipment	0	0	55,000	0	0	59,312	150,000	590,000	0	164,385	1,018,697
	1,011,000	0	55,000	0	0	513,312	895,975	610,000	0	341,767	3,427,054
<i>Infrastructure</i>											
Infrastructure - Roads	0	0	0	0	0	0	0	8,399,217	0	0	8,399,217
Infrastructure - Footpaths	0	0	0	0	0	0	0	340,812	0	0	340,812
Infrastructure - Parks and Reserves	0	0	0	0	0	0	624,336	0	0	0	624,336
Infrastructure - Other	0	0	0	0	0	34,000	207,466	233,985	33,500	0	508,951
	0	0	0	0	0	34,000	831,802	8,974,014	33,500	0	9,873,315
<i>Right of use assets</i>											
	0	0	0	0	0	0	0	0	0	0	0
	1,011,000	0	55,000	0	0	547,312	1,727,776	9,584,014	33,500	341,767	13,300,369

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2023**

3 FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2022/2023 Budget Net Book Value	2022/2023 Budget Sale Proceeds	2022/2023 Budget Profit	2022/2023 Budget Loss
	\$	\$	\$	\$
By Program				
Law, order, public safety	122,941	1	0	(122,940)
Community amenities	27,500	27,000	0	(500)
Recreation and culture	18,164	10,000	4,632	(12,796)
Transport	67,091	65,000	30,000	(32,091)
Other property and services	52,343	60,227	10,200	(2,316)
	288,039	162,228	44,832	(170,643)
By Class				
<i>Property, Plant and Equipment</i>				
Buildings	122,941	1	0	(122,940)
Plant and equipment	152,302	162,227	44,832	(34,907)
<i>Infrastructure</i>				
Infrastructure - Parks and Reserves	12,796	0	0	(12,796)
	288,039	162,228	44,832	(170,643)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information 2 attached.

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2023

4 ASSET DEPRECIATION

	2022/2023 Budget	2022/2023 Budget Review
	\$	\$
By Program		
Governance	192,671	192,851
Law, order, public safety	108,673	107,489
Health	21,509	21,509
Community amenities	294,499	253,532
Recreation and culture	1,217,481	1,218,324
Transport	3,398,642	5,540,219
Economic services	55,333	61,213
Other property and services	636,474	636,474
	5,925,282	8,031,611
By Class		
Buildings	1,169,649	1,169,649
Furniture and equipment	125,888	125,888
Plant and equipment	566,027	566,027
Right of use asset	34,327	34,327
Infrastructure - Roads	2,779,328	4,910,400
Infrastructure - Footpaths	303,498	311,724
Infrastructure - Parks and Reserves	177,680	153,852
Infrastructure - Other	768,885	759,744
	5,925,282	8,031,611

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Major depreciation periods used for each class of depreciable asset are:

Asset Class	Useful life
Buildings	25 - 50 years
Furniture and equipment	5 - 20 years
Plant and equipment	2 - 20 years
Infrastructure - Roads	
Formation – All roads	Perpetual life
Pavement – Thin Surfaced Flexible Rural	100 years
Pavement – Thin Surfaced Flexible Urban	100 years
Pavement – Unsealed Rural	50 years
Pavement – Unsealed Urban	50 years
Surface – Asphalt	100 years
Surface – Brick	60 years
Surface – Chip seal	60 years
Surface – Concrete	100 years
Surface – Slurry Seal	100 years
Infrastructure - Footpaths	
Black Asphalt	36 years
Brick Paving	36 years
Concrete Slabs	36 years
Gravel	12 years
In-situ Concrete	48 years
Red Asphalt	36 years
Sand	12 years
Timber	36 years
Other	48 years
Infrastructure - Drainage	60 years
Infrastructure - Other	5 - 80 years
Infrastructure - Parks and reserves	10 - 45 years

NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2023

5 PROGRAM INFORMATION

(a) Fees and Charges Revenue

	2022/2023 Budget	2022/2023 Budget Review
	\$	\$
Governance	525	525
General purpose funding	36,300	36,300
Law, order, public safety	381,789	382,516
Health	19,290	19,290
Education and welfare	46,800	46,800
Community amenities	1,198,818	1,199,522
Recreation and culture	554,476	575,545
Transport	30,328	42,000
Economic services	268,391	268,841
Other property and services	34,000	34,000
	<u>2,570,718</u>	<u>2,605,340</u>

(b) Grant Revenue

	2022/2023 Budget	2022/2023 Budget Review
	\$	\$
By Program:		
(i) Operating grants, subsidies and contributions		
Governance	6,150	6,150
General purpose funding	185,510	468,755
Law, order, public safety	67,700	188,950
Education and welfare	1,000	1,000
Community amenities	38,000	40,000
Recreation and culture	118,284	146,049
Transport	285,815	285,815
Economic services	5,200	5,200
Other property and services	2,595	2,595
	<u>710,253</u>	<u>1,144,513</u>
(ii) Non-operating grants, subsidies and contributions		
Recreation and culture	1,587,323	1,714,493
Transport	7,563,940	7,167,910
	<u>9,151,263</u>	<u>8,882,403</u>

(c) Expenses

	2022/2023 Budget	2022/2023 Budget Review
	\$	\$
Governance	(518,737)	(518,737)
General purpose funding	(257,208)	(257,208)
Law, order & public safety	(1,560,864)	(1,560,864)
Health	(366,234)	(366,234)
Education & welfare	(115,558)	(115,558)
Community amenities	(2,444,656)	(2,444,656)
Recreation and culture	(3,708,668)	(3,708,668)
Transport	(5,867,887)	(5,867,887)
Economic services	(816,842)	(816,842)
Other property and services	(370,439)	(370,439)
	<u>(16,027,094)</u>	<u>(16,027,094)</u>

SUPPLEMENTARY BUDGET REVIEW INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

S1. DETAILED ACQUISITION

Description	Schedule	Total	Land & Buildings \$	Plant & Equipment \$	Furniture & Equipment \$	Parks & Reserves \$	Roads \$	Other \$
Jurien Bay Admin. - Internal Reconfiguration	Governance	235,000	235,000					
JB Admin - roof replacement (grant funded)	Governance	150,000	150,000					
JB Admin - front windows (grant funded)	Governance	80,000	80,000					
JB Admin - internal painting (grant funded)	Governance	75,000	75,000					
JB Admin - Ceiling and wall repair (grant funded)	Governance	11,000	11,000					
JB Admin- Renewal of AC system (grant funded)	Governance	460,000	460,000					
Light Vehicle - Utility	Law Order & Public Safety	55,000		55,000				
Jurien Tip Cell Fence	Community Amenities	14,000						14,000
Light Vehicle - Admin	Community Amenities	59,312		59,312				
JB Cemetery Grave Retainment	Community Amenities	20,000						20,000
Sandy Cape Replacement of toilet block	Community Amenities	160,000	160,000					
Badgingarra Amenities - replace	Community Amenities	160,000	160,000					
Dand Transit Park renovate, waterproof and re-tile	Community Amenities	60,000	60,000					
Catalonia Park Amenities - internal refit	Community Amenities	45,000	45,000					
Catalonia Park Amenities - enclose gable ends	Community Amenities	4,000	4,000					
FRC Shade Sails	Community Amenities	25,000	25,000					
Civic Centre - amphitheatre lights and bollards	Recreation & Culture	55,000	55,000					
Civic Centre - external repaint	Recreation & Culture	40,000	40,000					
Civic Centre - window repairs	Recreation & Culture	25,000	25,000					
Dandaragan Community Centre - Auto Door Entry	Recreation & Culture	18,000	18,000					
Dandaragan Community Centre - hot water services	Recreation & Culture	8,000	8,000					
Jurien Irrigation Project	Recreation & Culture	170,000				170,000		
JB Fshore - Power Upgrade	Recreation & Culture	300,114				300,114		
JB Foreshore Shelter/Seating/BBQ	Recreation & Culture	100,000				100,000		
2 x Shade Shelter Pioneer Pk Dand.	Recreation & Culture	40,000				40,000		
Queens Jubilee Tree Planting	Recreation & Culture	14,222				14,222		
Jurien Bay Oval Lights	Recreation & Culture	207,466						207,466
JB Fshore - Ablution/Pavilion	Recreation & Culture	434,975	434,975					
JSRC function room roof repair	Recreation & Culture	50,000	50,000					
Redexim Verri Drain	Recreation & Culture	60,000		60,000				
Jiff Bin Cleaner	Recreation & Culture	0						
Mower	Recreation & Culture	90,000		90,000				
Cellular booster - Sandy Cape	Recreation & Culture	30,000			30,000			
Television Rebroadcast equipment	Recreation & Culture	75,000			75,000			
Aggies Cottage - Annual renewal works contribution	Recreation & Culture	10,000	10,000					
WABN Cervantes Connectivity	Transport	180,000						180,000
TWP realignment (Coastwest)	Transport	160,812						160,812
Swale Renewal	Transport	18,000						18,000
Electric Roller Door DN Depot	Transport	20,000	20,000					
Skid Steer	Transport	120,000		120,000				
Truck 4 Wheeler	Transport	125,000		125,000				
Marchagee Track	Transport	11,400					11,400	
Baberton West Road	Transport	118,952					118,952	
Yeramullah Road	Transport	175,847					175,847	
Muthawandry Road	Transport	166,425					166,425	
McKays Road	Transport	158,595					158,595	
Wandawallah Road	Transport	0						
Capitela Road	Transport	111,359					111,359	
Cantabilling Road	Transport	0						
Stockyard Road	Transport	124,518					124,518	
Harris Street	Transport	18,000					18,000	
Bibby Road	Transport	0						
Sandy Cape	Transport	222,336					222,336	
Watheroo West Road	Transport	890,447					890,447	
Watheroo West Road	Transport	546,671					546,671	
Jurien East Road	Transport	825,773					825,773	
Jurien East Road	Transport	1,358,812					1,358,812	
Cataby Road	Transport	186,595					186,595	
Cataby Road	Transport	520,115					520,115	
Dandaragan Road	Transport	530,761					530,761	
Dandaragan Road	Transport	199,000					199,000	
Agaton Road	Transport	1,623,469					1,623,469	
Bibby Road	Transport	610,141					610,141	
Taxiway	Transport	180,985						180,985
JB Taxiway Enrichment Seal	Transport	20,000						20,000
JB Airport Fence, Water, RFDS Tidy	Transport	15,000						15,000
Smooth Drum	Transport	310,000		310,000				
Pedestrian Roller	Transport	25,000		25,000				
Trailer for Pedestrian Roller	Transport	10,000		10,000				
Jurien Townsite Precinct Signs	Economic Services	9,000						9,000
Ezy Dump Increase Capacity - JB, Badgy, SC	Economic Services	24,500						24,500
Slasher Deck - replacement	Other Property & Services	52,778		52,778				
Portable Aircon 48in.	Other Property & Services	8,000		8,000				
HD Por Diagnostic Tool	Other Property & Services	12,579			12,579			
JB Depot Building	Other Property & Services	164,803	164,803					
Light Vehicle - Utility	Other Property & Services	52,426		52,426				
Light Vehicle - Utility	Other Property & Services	51,181		51,181				
Total		13,300,369	2,290,778	1,018,697	117,579	624,336	8,399,217	849,763

SUPPLEMENTARY BUDGET REVIEW INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

S2. FIXED ASSET DISPOSAL AND CHANGEOVER

	Proceeds from Sale	Cost of Replacement Asset	Net Cost for Change Over	Written Down Value	Profit/(Loss) on Disposal
Description	2022/2023 Budget Review	2022/2023 Budget Review	2022/2023 Budget Review	2022/2023 Budget Review	2022/2023 Budget Review
	\$	\$	\$	\$	\$
Wacker Pedestrian Roller	0	10,000	10,000	0	0
Iveco Powerstar Prime Mover - DN009	35,000	310,000	275,000	67,091	(32,091)
2021 Ford Everest - Vin#MNAAXXMAWAMB14788 - DN0	27,000	59,312	32,312	27,500	(500)
2018 Toyota Fortuner DN002	29,091	52,778	23,687	23,921	5,170
Vermeer BC700XL2VP Wood Chipper - 1TQP356	7,500	0	(7,500)	9,816	(2,316)
Changeover PTL012 - Mitsub Tip Truck Septic, m8977	15,000	150,000	135,000	0	15,000
Changeover PCL009 - John Deere 319D Skid Steer 1DP	15,000	120,000	105,000	0	15,000
Changeover PTC018 - Toro GM360GM360 4WD Cab Mo	10,000	90,000	80,000	5,368	4,632
Changeover PLV233 - 2014 Colorado T/Top - DN015	12,727	52,426	39,699	9,150	3,577
Changeover PLV234 - 2014 Colorado T/Top - DN024	10,909	51,181	40,272	9,456	1,453
Dispose of 2 x Shelter FA2877 (Scrap)	0	0	0	12,796	(12,796)
Dispose of Cervantes Fire Shed	1	0	(1)	122,941	(122,940)
	162,228	895,697	733,469	288,039	(125,811)